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Recommendation for funds to cover overexpenditures due to write-offs, refunds, cancellations, revaluations and other charges for completed projects financed by other resources

Summary

The present report summarizes the overexpenditures for completed projects financed by other resources caused by write-offs, refunds, cancellations, revaluations, and other charges. The Executive Director *recommends* that the Executive Board approve an amount of $1,061,196.63 to cover overexpenditures from 22 programmes.

1. In 1988 the Executive Board, in its decision 1988/11 H (E/ICEF/1988/13), established a policy on expenditures in excess of commitments, which stated, inter alia:

> The financial implementation of supplementary-funded programmes should remain within the funded amounts. However, during the implementation, because of exchange rate fluctuations or other price increases that are out of UNICEF control, the resource needs may exceed those of the original project budget. In such cases, the donor(s) will be approached for additional support. If the additional support is not forthcoming, the project will be phased out and any overexpenditures will be allocated from general resources. The secretariat will report all such cases to the Executive Board specifying the amount in United States dollars, the assisted country to which it relates, and the explanation of over expenditures.

* E/ICEF/2005/10.

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2. The present report summarizes the overexpenditures caused by write-offs, cancellations, and/or refunds of pledges, revaluations of contributions, and other charges.

3. In accordance with the policy stated in paragraph 1 above, the Executive Director *recommends* Executive Board approve funding from regular resources to cover the overexpenditures for the following programmes:

Programme fund	*Amount (In United States dollars)*
Angola	83 368.10
Armenia	1 442.99
Burundi	244 603.52
Chile	54 482.92
Croatia	348.91
Democratic Republic of the Congo	5 053.87
Eastern Caribbean (multi-country programme)	351.22
Interregional fund for programme preparation, promotion and evaluation	14 544.03
Jordan	6 490.00
Kenya	24 240.33
Kosovo, Serbia and Montenegro	23 815.55
Lebanon	35 558.68
Mozambique	4 801.54
Pacific island countries	215 470.40
Palestinian children and mothers (Lebanon)	5 770.60
Paraguay	18 183.89
Programme fund for the 1990s goals	14 307.87
Regional support for programme preparation, promotion and evaluation	50 619.41
Somalia	189 895.72
Tajikistan	389.90
The former Yugoslav Republic of Macedonia	36 841.14
Yemen	30 616.04
Total	**1 061 196.63**